


Content

Title :	The Designated GHG Emissions Reduction Goals for Entities Subject to Carbon Fees 
Date :	2024.08.29
Legislative :	Announced Date: 2024.08.29 Announced by the Ministry of Environment Order Huan-Pu-Chi-Tzu No. 1139109393 on August 29, 2024.
Content :	<p>Ministry of Environment Announcement Date of announcement: Aug. 29, 2024 Document number: Ministry of Environment No. 1139109393</p> <p>Subject: The Designated GHG Emissions Reduction Goals for Entities Subject to Carbon Fees Are Established and Effective Basis: Article 29, Paragraph 2 of the Climate Change Response Act. Announcement:</p> <p>1. The specified objectives of this announcement are as follows: (1) Designated Goals for the Target Year: Entities subject to the carbon fee (hereinafter referred to as "entities") must follow the designated reduction rates specified in Appendix 1 and Appendix 2 to estimate their annual GHG emissions for the target year. These estimates will be included in their self-determined reduction plans and submitted to the central competent authority for approval as their official goals. (2) Designated Annual Goals: Designated annual goals refer to the progress in implementing annual reduction measures and the GHG emissions approved by the central competent authority. These goals are established in accordance with the Regulations Governing Self-Determined Reduction Plan, and the self-determined reduction plan proposed by entities.</p> <p>2. The annual GHG emissions in the target year refer to the annual GHG emissions for 2030, calculated in accordance with the designated reduction rates outlined in Appendix 1 or Appendix 2. The calculation formula is as follows: (1) Annual GHG emissions in the target year of Appendix 1 (unit: metric tons of carbon dioxide equivalent/year) = [annual GHG emissions in the base year × (1 - reduction rate)] (2) Annual GHG emissions in the target year of Appendix 2 (unit: metric tons of carbon dioxide equivalent/year) = [annual GHG emissions from stationary combustion emission sources in the base year × (1 - reduction rate)] + [annual GHG emissions from process in the base year × (1 - reduction rate)] + [indirect annual GHG emissions from electricity use in the base year × (1 - reduction rate)] + [annual GHG emissions from mobile combustion and fugitive emission sources in the base year]</p> <p>3. Annual GHG emissions in the base year: (1) For entities using the designated reduction rates specified in Appendix 1, their annual GHG emissions in the base year shall be the direct GHG emissions and indirect GHG emissions from electricity use after inventory registration and verification in 2021. (2) For entities using the designated reduction rates specified in Appendix 2, their annual GHG emissions for the base year shall be calculated as the arithmetic mean of the total direct GHG emissions and the total indirect GHG emissions from electricity use (after inventory registration and verification), averaged over the period from 2018 to 2022. (3) If an entity encounters any of the following circumstances, it may submit relevant proof and supporting documents to the central competent</p>

authority for review and approval of its GHG emissions for the base year.

- a. A discrepancy in the base year's annual GHG emissions may arise due to future changes in relevant regulations governing the GHG emission inventory.
- b. Due to extremely low production capacity, the annual GHG emissions in the base year specified in the preceding two paragraphs are not representative.
- c. Failure to provide annual GHG emissions for the base year within the period specified in the preceding two paragraphs.
- d. Other force majeure factors.

4. The annual fuel emission benchmarks for each industry in the target year, as specified in Appendix 3, apply to the emissions per unit heating value of fuel from stationary combustion emission sources, as outlined in Appendix 2.

Minister Peng Chi-Ming

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